

FEDERAL IDENTIFICATION NUMBER:
35-6006508

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:

TOWN OF CUMBERLAND

COUNTY:

MARION COUNTY

ID: 49-3-762

(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: GRACE HECK

ADDRESS: 11501 E WASHINGTON STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

TITLE: CLERK/TREASURER

DATE SIGNED: _____

CITY: CUMBERLAND

EMAIL ADDRESS: ct@town-cumberland.com

ZIP: 46229-0155

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLANDID: 49-3-762**CASH UNITS ONLY**COUNTY: MARION COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2010</u>	<u>2010</u> <u>Receipts</u>	<u>2010</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2010</u>	<u>Investments</u> <u>at 12/31/2010</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$2,116,093.50	\$3,145,266.82	\$2,306,551.89	\$2,954,808.43	\$0.00	\$2,954,808.43
Total by Fund Type:	\$2,116,093.50	\$3,145,266.82	\$2,306,551.89	\$2,954,808.43	\$0.00	\$2,954,808.43
FUND TYPE: SPECIAL REVENUE						
271 CORNERSTONE SOCIETY	\$0.00	\$0.00	\$1,032.92	\$-1,032.92	\$0.00	\$-1,032.92
217 DONATIONS	\$4,412.58	\$1,950.00	\$2,350.00	\$4,012.58	\$0.00	\$4,012.58
220 DONATIONS #2	\$74.59	\$0.00	\$74.59	\$0.00	\$0.00	\$0.00
233 LAW ENFORCEMENT CONTINUING ED	\$14,580.19	\$3,517.00	\$2,702.89	\$15,394.30	\$0.00	\$15,394.30
202 LOCAL ROAD AND STREET	\$234,142.98	\$68,267.91	\$71,314.58	\$231,096.31	\$0.00	\$231,096.31
249 LOIT-PUBLIC SAFETY	\$270,887.00	\$178,019.00	\$0.00	\$448,906.00	\$0.00	\$448,906.00
201 MOTOR VEHICLE HIGHWAY	\$964,884.92	\$542,716.18	\$262,297.41	\$1,245,303.69	\$0.00	\$1,245,303.69
270 NONREVERTING #2	\$41,564.03	\$38,658.60	\$54,160.70	\$26,061.93	\$0.00	\$26,061.93
204 PARKS AND RECREATION OPERATING	\$514,943.20	\$343,206.95	\$320,320.80	\$537,829.35	\$0.00	\$537,829.35
245 RAINY DAY	\$306,952.53	\$119,637.84	\$0.00	\$426,590.37	\$0.00	\$426,590.37
242 RIVERBOAT	\$214,047.64	\$34,419.19	\$0.00	\$248,466.83	\$0.00	\$248,466.83
243 STATE GRANT	\$51,413.36	\$35,164.57	\$0.00	\$86,577.93	\$0.00	\$86,577.93
Total by Fund Type:	\$2,617,903.02	\$1,365,557.24	\$714,253.89	\$3,269,206.37	\$0.00	\$3,269,206.37
FUND TYPE: DEBT SERVICE						
307 BOND, GENERAL (SINKING)	\$604,801.85	\$13,815.33	\$618,617.18	\$0.00	\$0.00	\$0.00
301 DEBT SERVICE - OTHER	\$20,400.60	\$163,709.46	\$107,717.81	\$76,392.25	\$0.00	\$76,392.25
318 LEASE RENTAL PAYMENT	\$5,956.34	\$74,722.27	\$79,578.12	\$1,100.49	\$0.00	\$1,100.49
Total by Fund Type:	\$631,158.79	\$252,247.06	\$805,913.11	\$77,492.74	\$0.00	\$77,492.74
FUND TYPE: CAPITAL PROJECTS						
801 BOND MONIES	\$253,588.68	\$22,388.99	\$133,503.44	\$142,474.23	\$0.00	\$142,474.23
444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$0.00	\$47,654.81	\$13,380.00	\$34,274.81	\$0.00	\$34,274.81
414 CORPORATION BOND (PROCEEDS)	\$0.00	\$610,297.96	\$24,530.61	\$585,767.35	\$0.00	\$585,767.35

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLANDID: 49-3-762**CASH UNITS ONLY**COUNTY: MARION COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2010

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<u>Funds</u> Section I	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Total by Fund Type:	\$253,588.68	\$680,341.76	\$171,414.05	\$762,516.39	\$0.00	\$762,516.39
FUND TYPE: AGENCY						
899 CLEARING #2	\$0.00	\$21.70	\$21.70	\$0.00	\$0.00	\$0.00
856 DEFERRED COMPENSATION	\$0.00	\$2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00
870 DIRECT DEPOSIT CLEARING	\$0.00	\$522,285.00	\$522,285.00	\$0.00	\$0.00	\$0.00
852 HEALTH INSURANCE	\$-108.02	\$13,415.44	\$13,747.94	\$-440.52	\$0.00	\$-440.52
850 INSURANCE-OTHER	\$11.64	\$4,909.58	\$4,909.58	\$11.64	\$0.00	\$11.64
853 INSURANCE-OTHER #2	\$0.00	\$3,389.68	\$3,389.68	\$0.00	\$0.00	\$0.00
854 INSURANCE-OTHER #3	\$-79.48	\$547.58	\$511.57	\$-43.47	\$0.00	\$-43.47
858 INSURANCE-OTHER #4	\$-21.52	\$673.43	\$619.96	\$31.95	\$0.00	\$31.95
805 PAYROLL	\$627.03	\$243,780.03	\$244,146.33	\$260.73	\$0.00	\$260.73
807 PAYROLL	\$0.00	\$131,512.17	\$131,512.17	\$0.00	\$0.00	\$0.00
WITHHOLDING-FEDERAL						
704 PAYROLL WITHHOLDING-FLEX SPENDING	\$-448.23	\$7,701.80	\$7,582.66	\$-329.09	\$0.00	\$-329.09
857 PAYROLL WITHHOLDING-HSA	\$0.00	\$17,269.40	\$17,269.40	\$0.00	\$0.00	\$0.00
860 PAYROLL	\$0.00	\$1,876.23	\$1,876.35	\$-0.12	\$0.00	\$-0.12
WITHHOLDING-INSURANCE						
811 PAYROLL WITHHOLDING-LOCAL TAX	\$0.00	\$15,680.78	\$15,680.78	\$0.00	\$0.00	\$0.00
809 PAYROLL	\$0.00	\$32,194.80	\$32,194.80	\$0.00	\$0.00	\$0.00
WITHHOLDING-MEDICARE						
808 PAYROLL WITHHOLDING-OASI	\$0.00	\$137,660.22	\$137,660.22	\$0.00	\$0.00	\$0.00
810 PAYROLL WITHHOLDING-STATE	\$0.00	\$39,740.42	\$39,740.42	\$0.00	\$0.00	\$0.00
890 PAYROLL	\$0.00	\$4,027.85	\$4,027.85	\$0.00	\$0.00	\$0.00
WITHHOLDINGS-OTHER						
851 PAYROLL	\$700.60	\$3,146.00	\$2,999.60	\$847.00	\$0.00	\$847.00
WITHHOLDINGS-UNION DUES						
812 PERF	\$9,282.93	\$37,167.26	\$36,430.81	\$10,019.38	\$0.00	\$10,019.38
Total by Fund Type:	\$9,964.95	\$1,219,599.37	\$1,219,206.82	\$10,357.50	\$0.00	\$10,357.50

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLAND

ID: 49-3-762

CASH UNITS ONLY

COUNTY: MARION COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 3

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$5,628,708.94	\$6,663,012.25	\$5,217,339.76	\$7,074,381.43	\$0.00	\$7,074,381.43
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$649,176.34				
Transfers Out			\$649,176.34			
Net Receipts and Disbursements		\$6,013,835.91	\$4,568,163.42			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLANDID: 49-3-762**CASH UNITS ONLY**COUNTY: MARION COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: ENTERPRISE						
628 STORM WATER	\$0.00	\$40,685.50	\$40,685.50	\$0.00	\$0.00	\$0.00
UTILITY-DEPREC/IMPROVE						
626 STORM WATER	\$122,642.47	\$179,145.63	\$96,260.63	\$205,527.47	\$0.00	\$205,527.47
UTILITY-OPERATING						
607 WASTEWATER UTIL-BOND AND INTEREST	\$207,505.09	\$451,283.38	\$491,899.62	\$166,888.85	\$0.00	\$166,888.85
609 WASTEWATER	\$117,717.82	\$539,050.66	\$581,693.48	\$75,075.00	\$0.00	\$75,075.00
UTILITY-CONSTRUCTION						
605 WASTEWATER UTILITY-DEBT RESERVE	\$535,800.00	\$0.00	\$0.00	\$535,800.00	\$0.00	\$535,800.00
608 WASTEWATER	\$842,039.51	\$61,236.95	\$822,445.82	\$80,830.64	\$0.00	\$80,830.64
UTILITY-DEPREC/IMPROVE						
606 WASTEWATER	\$1,048,188.17	\$3,829,436.02	\$3,875,459.73	\$1,002,164.46	\$0.00	\$1,002,164.46
UTILITY-OPERATING						
615 WASTEWATER UTILITY-OTHER #1	\$0.00	\$133,537.93	\$122,635.78	\$10,902.15	\$0.00	\$10,902.15
604 WATER UTILITY-BOND AND INTEREST	\$1,093,643.12	\$0.00	\$983,011.00	\$110,632.12	\$0.00	\$110,632.12
601 WATER UTILITY-OPERATING	\$663,276.96	\$1,200,482.42	\$1,650,736.56	\$213,022.82	\$0.00	\$213,022.82
Total by Fund Type:	\$4,630,813.14	\$6,434,858.49	\$8,664,828.12	\$2,400,843.51	\$0.00	\$2,400,843.51
Subtotal All Funds:	\$4,630,813.14	\$6,434,858.49	\$8,664,828.12	\$2,400,843.51	\$0.00	\$2,400,843.51

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$699,121.28	
Transfers Out		\$699,121.28
Net Receipts and Disbursements	\$5,735,737.21	\$7,965,706.84

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$1,676,513.95
101110010	GENERAL PROPERTY TAXES	\$194,405.39
101443000	OTHER TAXES	\$28.70
	Total for: TAXES	\$1,870,948.04
101221000	BUILDING AND PLANNING PERMITS	\$900.00
101228000	PERMITS, OTHER	\$75.00
	Total for: LICENSES AND PERMITS	\$975.00
101359000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$8,547.62
101351010	CIGARETTE TAX DISTR-GENERAL FUND	\$5,546.95
101351000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6,807.50
101352000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$146,086.24
101357000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,175.59
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$505,472.00
101354000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$89,405.59
101353000	LOIT PUBLIC SAFETY	\$40,804.00
101360000	STATE PAYMENTS IN LIEU OF TAXES	\$10,475.45
101371000	LOCAL GOVERNMENT GRANT-OTHER	\$4,560.87
	Total for: INTERGOVERNMENTAL	\$819,881.81
101414000	COPIES OF PUBLIC RECORDS	\$5.80
	Total for: CHARGES FOR SERVICES	\$5.80
101510012	ORDINANCE VIOLATIONS	\$7,653.75
101510000	FINES AND FEES-OTHER	\$6,342.00
	Total for: FINES, FORFEITURES, AND FEES	\$13,995.75
101609000	INTEREST EARNED	\$21,913.81
101620000	RENTAL OF PROPERTY	\$1,611.05
101640000	CABLE TV FRANCHISE	\$11,980.85
101640011	CABLE TV FRANCHISE	\$37,444.61
101999010	MISCELLANEOUS REVENUE-OTHER	\$2,179.81
101999012	MISCELLANEOUS REVENUE-OTHER	\$316.00
	Total for: MISCELLANEOUS	\$75,446.13
101990000	TRANSFER OF FUNDS-OTHER	\$44,374.49
101922011	INSURANCE REIMBURSEMENTS	\$775.62
101922012	DAMAGE REIMBURSEMENTS-OTHER	\$75.00
101960000	REFUNDS-OTHER	\$317,404.18
101990000	OTHER FINANCING SOURCES	\$1,200.00
101620010	OTHER FINANCING SOURCES	\$185.00
	Total for: OTHER FINANCING SOURCES	\$364,014.29
	TOTAL RECEIPTS FOR 101 GENERAL	\$3,145,266.82

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$284,458.25
201356010	WHEEL TAX	\$24,338.03
	Total for: TAXES	\$308,796.28
201227000	STREET AND CURB CUT PERMITS	\$75.00
	Total for: LICENSES AND PERMITS	\$75.00
201351014	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$163,271.70
201351000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$884.00
201352000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,949.80
201352010	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,545.31
201357000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$286.52
201356000	WHEEL TAX INTERGOVERNMENTAL	\$40,172.80
201360000	STATE PAYMENTS IN LIEU OF TAXES	\$1,671.59
	Total for: INTERGOVERNMENTAL	\$228,781.72
201609000	INTEREST EARNED	\$5,063.18
	Total for: MISCELLANEOUS	\$5,063.18
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$542,716.18
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202351015	LOCAL ROAD AND STREET DISTRIBUTION	\$67,071.99
	Total for: INTERGOVERNMENTAL	\$67,071.99
202609000	INTEREST EARNED	\$1,195.92
	Total for: MISCELLANEOUS	\$1,195.92
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$68,267.91
Fund:	<u>204 PARKS AND RECREATION OPERATING</u>	
204110000	GENERAL PROPERTY TAXES	\$312,286.76
204443000	OTHER TAXES	\$76.65
	Total for: TAXES	\$312,363.41
204228000	PERMITS, OTHER	\$930.00
	Total for: LICENSES AND PERMITS	\$930.00
204351000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$914.00
204352000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,005.41
204352010	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,749.07
204357000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$296.23
204360000	STATE PAYMENTS IN LIEU OF TAXES	\$1,748.23
	Total for: INTERGOVERNMENTAL	\$27,712.94
204620000	RENTAL OF PROPERTY	\$1,095.10
	Total for: MISCELLANEOUS	\$1,095.10
204922012	DAMAGE REIMBURSEMENTS-OTHER	\$1,105.50

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
	Total for: OTHER FINANCING SOURCES	\$1,105.50
	TOTAL RECEIPTS FOR 204 PARKS AND RECREATION OPERATING	\$343,206.95
Fund:	<u>217 DONATIONS</u>	
217670000	CONTRIBUTIONS AND DONATIONS	\$1,950.00
	Total for: MISCELLANEOUS	\$1,950.00
	TOTAL RECEIPTS FOR 217 DONATIONS	\$1,950.00
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233422000	GUN PERMITS	\$3,030.00
	Total for: LICENSES AND PERMITS	\$3,030.00
233421000	ACCIDENT REPORT COPIES	\$487.00
	Total for: CHARGES FOR SERVICES	\$487.00
	TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED	\$3,517.00
Fund:	<u>242 RIVERBOAT</u>	
242335000	RIVERBOAT REVENUE SHARING	\$34,419.19
	Total for: INTERGOVERNMENTAL	\$34,419.19
	TOTAL RECEIPTS FOR 242 RIVERBOAT	\$34,419.19
Fund:	<u>243 STATE GRANT</u>	
243342000	STATE GRANTS-PUBLIC SAFETY	\$9,394.00
243371010	LOCAL GOVERNMENT GRANT-OTHER	\$19,192.57
243371011	LOCAL GOVERNMENT GRANT-OTHER	\$6,578.00
	Total for: INTERGOVERNMENTAL	\$35,164.57
	TOTAL RECEIPTS FOR 243 STATE GRANT	\$35,164.57
Fund:	<u>245 RAINY DAY</u>	
245990000	REIMBURSEMENTS-OTHER	\$119,637.84
	Total for: OTHER FINANCING SOURCES	\$119,637.84
	TOTAL RECEIPTS FOR 245 RAINY DAY	\$119,637.84
Fund:	<u>249 LOIT-PUBLIC SAFETY</u>	
249355000	LOIT PUBLIC SAFETY	\$178,019.00
	Total for: INTERGOVERNMENTAL	\$178,019.00
	TOTAL RECEIPTS FOR 249 LOIT-PUBLIC SAFETY	\$178,019.00
Fund:	<u>270 NONREVERTING #2</u>	
270371000	LOCAL GOVERNMENT GRANT-OTHER	\$720.00
	Total for: INTERGOVERNMENTAL	\$720.00

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>270 NONREVERTING #2</u>	
270530000	COURT COSTS	\$10,343.46
270510011	COURT RECEIPTS	\$2,840.00
270520010	COURT RECEIPTS	\$12,453.34
	Total for: FINES, FORFEITURES, AND FEES	\$25,636.80
270675000	OTHER CONTRIBUTIONS	\$12,301.80
	Total for: MISCELLANEOUS	\$12,301.80
	TOTAL RECEIPTS FOR 270 NONREVERTING #2	\$38,658.60
Fund:	<u>307 BOND, GENERAL (SINKING)</u>	
307931000	NET PROCEEDS FROM BORROWINGS	\$13,815.33
	Total for: OTHER FINANCING SOURCES	\$13,815.33
	TOTAL RECEIPTS FOR 307 BOND, GENERAL (SINKING)	\$13,815.33
Fund:	<u>318 LEASE RENTAL PAYMENT</u>	
318110000	GENERAL PROPERTY TAXES	\$13,830.98
	Total for: TAXES	\$13,830.98
318351000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$13.50
318352000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,194.47
318357000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4.75
318360000	STATE PAYMENTS IN LIEU OF TAXES	\$121.16
	Total for: INTERGOVERNMENTAL	\$1,333.88
318960000	REFUNDS-OTHER	\$13,789.47
318990000	REIMBURSEMENTS-OTHER	\$45,767.94
	Total for: OTHER FINANCING SOURCES	\$59,557.41
	TOTAL RECEIPTS FOR 318 LEASE RENTAL PAYMENT	\$74,722.27
Fund:	<u>301 DEBT SERVICE - OTHER</u>	
301110000	GENERAL PROPERTY TAXES	\$121,032.48
	Total for: TAXES	\$121,032.48
301351000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$386.50
301352000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,543.93
301352010	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,994.66
301357000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$124.91
301360000	STATE PAYMENTS IN LIEU OF TAXES	\$620.98
	Total for: INTERGOVERNMENTAL	\$10,670.98
301990000	REIMBURSEMENTS-OTHER	\$32,006.00
	Total for: OTHER FINANCING SOURCES	\$32,006.00
	TOTAL RECEIPTS FOR 301 DEBT SERVICE - OTHER	\$163,709.46

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>414 CORPORATION BOND (PROCEEDS)</u>	
414990000	TRANSFER OF FUNDS-OTHER	\$604,801.85
414931000	NET PROCEEDS FROM BORROWINGS	\$5,496.11
	Total for: OTHER FINANCING SOURCES	\$610,297.96
	TOTAL RECEIPTS FOR 414 CORPORATION BOND (PROCEEDS)	\$610,297.96
Fund:	<u>444 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
444381000	STATE SHARED REVENUES-OTHER	\$47,654.81
	Total for: INTERGOVERNMENTAL	\$47,654.81
	TOTAL RECEIPTS FOR 444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$47,654.81
Fund:	<u>801 BOND MONIES</u>	
801609000	INTEREST EARNED	\$991.22
801490000	MISCELLANEOUS REVENUE-OTHER	\$21,397.77
	Total for: MISCELLANEOUS	\$22,388.99
	TOTAL RECEIPTS FOR 801 BOND MONIES	\$22,388.99
Fund:	<u>805 PAYROLL</u>	
805609000	INTEREST EARNED	\$9.17
	Total for: MISCELLANEOUS	\$9.17
806806000	AGENCY FUND ADDITIONS	\$243,770.86
	Total for: OTHER FINANCING SOURCES	\$243,770.86
	TOTAL RECEIPTS FOR 805 PAYROLL	\$243,780.03
Fund:	<u>856 DEFERRED COMPENSATION</u>	
856856000	AGENCY FUND ADDITIONS	\$2,600.00
	Total for: OTHER FINANCING SOURCES	\$2,600.00
	TOTAL RECEIPTS FOR 856 DEFERRED COMPENSATION	\$2,600.00
Fund:	<u>890 PAYROLL WITHHOLDINGS-OTHER</u>	
890890000	AGENCY FUND ADDITIONS	\$4,027.85
	Total for: OTHER FINANCING SOURCES	\$4,027.85
	TOTAL RECEIPTS FOR 890 PAYROLL WITHHOLDINGS-OTHER	\$4,027.85
Fund:	<u>812 PERF</u>	
814814000	AGENCY FUND ADDITIONS	\$37,167.26
	Total for: OTHER FINANCING SOURCES	\$37,167.26
	TOTAL RECEIPTS FOR 812 PERF	\$37,167.26

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>807 PAYROLL WITHHOLDING-FEDERAL</u>	
807807000	AGENCY FUND ADDITIONS	\$131,512.17
	Total for: OTHER FINANCING SOURCES	\$131,512.17
	TOTAL RECEIPTS FOR 807 PAYROLL WITHHOLDING-FEDERAL	\$131,512.17
Fund:	<u>810 PAYROLL WITHHOLDING-STATE</u>	
810810000	AGENCY FUND ADDITIONS	\$39,740.42
	Total for: OTHER FINANCING SOURCES	\$39,740.42
	TOTAL RECEIPTS FOR 810 PAYROLL WITHHOLDING-STATE	\$39,740.42
Fund:	<u>808 PAYROLL WITHHOLDING-OASI</u>	
808808000	AGENCY FUND ADDITIONS	\$137,660.22
	Total for: OTHER FINANCING SOURCES	\$137,660.22
	TOTAL RECEIPTS FOR 808 PAYROLL WITHHOLDING-OASI	\$137,660.22
Fund:	<u>811 PAYROLL WITHHOLDING-LOCAL TAX</u>	
811811000	AGENCY FUND ADDITIONS	\$15,680.78
	Total for: OTHER FINANCING SOURCES	\$15,680.78
	TOTAL RECEIPTS FOR 811 PAYROLL WITHHOLDING-LOCAL TAX	\$15,680.78
Fund:	<u>860 PAYROLL WITHHOLDING-INSURANCE</u>	
860860000	AGENCY FUND ADDITIONS	\$1,876.23
	Total for: OTHER FINANCING SOURCES	\$1,876.23
	TOTAL RECEIPTS FOR 860 PAYROLL WITHHOLDING-INSURANCE	\$1,876.23
Fund:	<u>852 HEALTH INSURANCE</u>	
852852000	AGENCY FUND ADDITIONS	\$13,415.44
	Total for: OTHER FINANCING SOURCES	\$13,415.44
	TOTAL RECEIPTS FOR 852 HEALTH INSURANCE	\$13,415.44
Fund:	<u>850 INSURANCE-OTHER</u>	
850850000	AGENCY FUND ADDITIONS	\$4,909.58
	Total for: OTHER FINANCING SOURCES	\$4,909.58
	TOTAL RECEIPTS FOR 850 INSURANCE-OTHER	\$4,909.58
Fund:	<u>853 INSURANCE-OTHER #2</u>	
853853000	AGENCY FUND ADDITIONS	\$3,389.68
	Total for: OTHER FINANCING SOURCES	\$3,389.68
	TOTAL RECEIPTS FOR 853 INSURANCE-OTHER #2	\$3,389.68

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>854 INSURANCE-OTHER #3</u>	
854854000	AGENCY FUND ADDITIONS	\$547.58
	Total for: OTHER FINANCING SOURCES	\$547.58
	TOTAL RECEIPTS FOR 854 INSURANCE-OTHER #3	\$547.58
Fund:	<u>858 INSURANCE-OTHER #4</u>	
858858000	AGENCY FUND ADDITIONS	\$673.43
	Total for: OTHER FINANCING SOURCES	\$673.43
	TOTAL RECEIPTS FOR 858 INSURANCE-OTHER #4	\$673.43
Fund:	<u>851 PAYROLL WITHHOLDINGS-UNION DUES</u>	
851851000	AGENCY FUND ADDITIONS	\$3,146.00
	Total for: OTHER FINANCING SOURCES	\$3,146.00
	TOTAL RECEIPTS FOR 851 PAYROLL WITHHOLDINGS-UNION DUES	\$3,146.00
Fund:	<u>809 PAYROLL WITHHOLDING-MEDICARE</u>	
809809000	AGENCY FUND ADDITIONS	\$32,194.80
	Total for: OTHER FINANCING SOURCES	\$32,194.80
	TOTAL RECEIPTS FOR 809 PAYROLL WITHHOLDING-MEDICARE	\$32,194.80
Fund:	<u>870 DIRECT DEPOSIT CLEARING</u>	
870870000	AGENCY FUND ADDITIONS	\$522,285.00
	Total for: OTHER FINANCING SOURCES	\$522,285.00
	TOTAL RECEIPTS FOR 870 DIRECT DEPOSIT CLEARING	\$522,285.00
Fund:	<u>704 PAYROLL WITHHOLDING-FLEX SPENDING</u>	
704937000	AGENCY FUND ADDITIONS	\$3,848.32
859859000	AGENCY FUND ADDITIONS	\$3,853.48
	Total for: OTHER FINANCING SOURCES	\$7,701.80
	TOTAL RECEIPTS FOR 704 PAYROLL WITHHOLDING-FLEX SPENDING	\$7,701.80
Fund:	<u>857 PAYROLL WITHHOLDING-HSA</u>	
857857000	AGENCY FUND ADDITIONS	\$17,269.40
	Total for: OTHER FINANCING SOURCES	\$17,269.40
	TOTAL RECEIPTS FOR 857 PAYROLL WITHHOLDING-HSA	\$17,269.40
Fund:	<u>899 CLEARING #2</u>	
899899000	AGENCY FUND ADDITIONS	\$21.70
	Total for: OTHER FINANCING SOURCES	\$21.70

UNIT NAME: TOWN OF CUMBERLAND

PART 2 - RECEIPTS

COUNTY: MARION COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>857 PAYROLL WITHHOLDING-HSA</u>	
TOTAL RECEIPTS FOR 899 CLEARING #2	\$21.70
Total Receipts:	\$6,663,012.25

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 49-3-762 PAGE: 1
COUNTY: MARION COUNTY
UNIT NAME: TOWN OF CUMBERLAND

Fund:	201 MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$112,157.63
	SUPPLIES	\$38,501.08
	OTHER SERVICES AND CHARGES	\$91,387.49
	OTHER DISBURSEMENTS	\$20,251.21
	TOTAL	\$262,297.41
Fund:	202 LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$71,314.58
	TOTAL	\$71,314.58
Fund:	204 PARKS AND RECREATION OPERATING	
	PERSONAL SERVICES	\$180,574.26
	SUPPLIES	\$17,258.61
	OTHER SERVICES AND CHARGES	\$66,358.63
	EQUIPMENT AND CAPITAL IMPROVEMENTS	\$53,958.80
	OTHER DISBURSEMENTS	\$2,170.50
	TOTAL	\$320,320.80
Fund:	217 DONATIONS	
	OTHER SERVICES AND CHARGES	\$2,350.00
	TOTAL	\$2,350.00
Fund:	233 LAW ENFORCEMENT CONTINUING ED	
	OTHER SERVICES AND CHARGES	\$2,702.89
	TOTAL	\$2,702.89
Fund:	220 DONATIONS #2	
	CAPITAL OUTLAY	\$74.59
	TOTAL	\$74.59
Fund:	271 CORNERSTONE SOCIETY	
	OTHER SERVICES AND CHARGES	\$1,032.92
	TOTAL	\$1,032.92
Fund:	270 NONREVERTING #2	
	SUPPLIES	\$43,135.57
	OTHER SERVICES AND CHARGES	\$9,801.13
	OTHER DISBURSEMENTS	\$1,224.00
	TOTAL	\$54,160.70
Fund:	307 BOND, GENERAL (SINKING)	
	OTHER SERVICES AND CHARGES	\$13,815.33
	TRANSFER OF FUNDS	\$604,801.85
	TOTAL	\$618,617.18
Fund:	318 LEASE RENTAL PAYMENT	
	OTHER SERVICES AND CHARGES	\$19,311.44
	DEBT SERVICE-PRINCIPAL	\$32,500.00
	TRANSFER OF FUNDS	\$27,766.68
	TOTAL	\$79,578.12

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 49-3-762 PAGE: 2
COUNTY: MARION COUNTY
UNIT NAME: TOWN OF CUMBERLAND

Fund:	301 DEBT SERVICE - OTHER	
	DEBT SERVICE-PRINCIPAL	\$91,110.00
	TRANSFER OF FUNDS	\$16,607.81
	TOTAL	\$107,717.81
Fund:	414 CORPORATION BOND (PROCEEDS)	
	OTHER SERVICES AND CHARGES	\$24,530.61
	TOTAL	\$24,530.61
Fund:	444 CO ECONOMIC DEVELOPMENT INCOME TAX	
	OTHER SERVICES AND CHARGES	\$13,380.00
	TOTAL	\$13,380.00
Fund:	801 BOND MONIES	
	CAPITAL OUTLAY	\$133,503.44
	TOTAL	\$133,503.44
Fund:	805 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$244,146.33
	TOTAL	\$244,146.33
Fund:	856 DEFERRED COMPENSATION	
	AGENCY FUND DEDUCTIONS	\$2,600.00
	TOTAL	\$2,600.00
Fund:	890 PAYROLL WITHHOLDINGS-OTHER	
	AGENCY FUND DEDUCTIONS	\$4,027.85
	TOTAL	\$4,027.85
Fund:	812 PERF	
	AGENCY FUND DEDUCTIONS	\$36,430.81
	TOTAL	\$36,430.81
Fund:	807 PAYROLL WITHHOLDING-FEDERAL	
	AGENCY FUND DEDUCTIONS	\$131,512.17
	TOTAL	\$131,512.17
Fund:	810 PAYROLL WITHHOLDING-STATE	
	AGENCY FUND DEDUCTIONS	\$39,740.42
	TOTAL	\$39,740.42
Fund:	808 PAYROLL WITHHOLDING-OASI	
	AGENCY FUND DEDUCTIONS	\$137,660.22
	TOTAL	\$137,660.22
Fund:	811 PAYROLL WITHHOLDING-LOCAL TAX	
	AGENCY FUND DEDUCTIONS	\$15,680.78
	TOTAL	\$15,680.78
Fund:	860 PAYROLL WITHHOLDING-INSURANCE	

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 49-3-762 PAGE: 3
COUNTY: MARION COUNTY
UNIT NAME: TOWN OF CUMBERLAND

	AGENCY FUND DEDUCTIONS	\$1,876.35
TOTAL		\$1,876.35
Fund: 852 HEALTH INSURANCE		
	AGENCY FUND DEDUCTIONS	\$13,747.94
TOTAL		\$13,747.94
Fund: 850 INSURANCE-OTHER		
	AGENCY FUND DEDUCTIONS	\$4,909.58
TOTAL		\$4,909.58
Fund: 853 INSURANCE-OTHER #2		
	AGENCY FUND DEDUCTIONS	\$3,389.68
TOTAL		\$3,389.68
Fund: 854 INSURANCE-OTHER #3		
	AGENCY FUND DEDUCTIONS	\$511.57
TOTAL		\$511.57
Fund: 858 INSURANCE-OTHER #4		
	AGENCY FUND DEDUCTIONS	\$619.96
TOTAL		\$619.96
Fund: 851 PAYROLL WITHHOLDINGS-UNION DUES		
	AGENCY FUND DEDUCTIONS	\$2,999.60
TOTAL		\$2,999.60
Fund: 809 PAYROLL WITHHOLDING-MEDICARE		
	AGENCY FUND DEDUCTIONS	\$32,194.80
TOTAL		\$32,194.80
Fund: 870 DIRECT DEPOSIT CLEARING		
	AGENCY FUND DEDUCTIONS	\$522,285.00
TOTAL		\$522,285.00
Fund: 704 PAYROLL WITHHOLDING-FLEX SPENDING		
	OTHER DISBURSEMENTS	\$3,734.34
	AGENCY FUND DEDUCTIONS	\$3,848.32
TOTAL		\$7,582.66
Fund: 857 PAYROLL WITHHOLDING-HSA		
	OTHER DISBURSEMENTS	\$17,269.40
TOTAL		\$17,269.40
Fund: 899 CLEARING #2		
	AGENCY FUND DEDUCTIONS	\$21.70
TOTAL		\$21.70
TOTAL DISBURSEMENTS:		\$2,910,787.87

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 49-3-762 PAGE: 1
COUNTY: MARION COUNTY
UNIT NAME: TOWN OF CUMBERLAND

Fund: 101 GENERAL

Dept: CLERK TREASURER

PERSONAL SERVICES	\$105,777.15
SUPPLIES	\$13,896.76
OTHER SERVICES AND CHARGES	\$34,695.27
OTHER DISBURSEMENTS	\$90,744.97

TOTAL \$245,114.15

Dept: ADMINISTRATION

PERSONAL SERVICES	\$139,608.39
SUPPLIES	\$20,420.28
OTHER SERVICES AND CHARGES	\$246,625.73
OTHER DISBURSEMENTS	\$168,573.08

TOTAL \$575,227.48

Dept: POLICE DEPARTMENT

PERSONAL SERVICES	\$850,476.12
SUPPLIES	\$131,067.75
OTHER SERVICES AND CHARGES	\$427,399.57
EQUIPMENT AND CAPITAL IMPROVEMENTS	\$34,756.16
OTHER DISBURSEMENTS	\$12,563.01

TOTAL \$1,456,262.61

Dept: REDEVELOPMENT COMMISSION DEPT

OTHER SERVICES AND CHARGES	\$29,947.65
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TOTAL \$29,947.65

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,095,861.66
SUPPLIES	\$165,384.79
OTHER SERVICES AND CHARGES	\$738,668.22
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$271,881.06
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL \$2,306,551.89

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010**REVENUES**

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER UTILITY OPERATING	NO FUNCTION NEEDED	601441000 SEWAGE FEES WATER-CUSTOMER RECEIPTS	\$4,556.61
	NO FUNCTION NEEDED	601990000 OTHER REVENUE WATER/OTHER FIN SOURCE-TRANS	\$1,193,338.98
	NO FUNCTION NEEDED	601609000 INTEREST EARNED WATER-GENERAL INTEREST	\$2,586.83
	Expense Category Total:		\$1,200,482.42
	Fund Total:		\$1,200,482.42
606 WASTEWATER UTILITY-OPERATING SEWER OPERATING	NO FUNCTION NEEDED	606510000 MANAGEMENT FEES OPR-MISC ADMIN FEES	\$500.00
	NO FUNCTION NEEDED	606444000 PENALTIES OPR-FINES _PENALTIES	\$5.19
	NO FUNCTION NEEDED	606446000 SEWER CONNECTION FEES OPR-PERMITS / TAP FEES	\$450.00
	NO FUNCTION NEEDED	606441000 SEWAGE FEE OPR-FEES-CUSTOMER RECEIPTS	\$1,397,766.72
	NO FUNCTION NEEDED	606990000 OTHER REVENUE OPR-OTHER FIN SOURCE-TRANS IN	\$2,410,054.95
	NO FUNCTION NEEDED	606999020 OTHER REVENUE SEWER-MISC OTHER REVENUE	\$15,068.28
	NO FUNCTION NEEDED	606609000 INTEREST EARNED OPR-INTEREST EARNED	\$5,208.88
	NO FUNCTION NEEDED	606960000 REFUNDS-OTHER OPR-SEWER REFUNDS	\$382.00
	Expense Category Total:		\$3,829,436.02
	Fund Total:		\$3,829,436.02
607 WASTEWATER UTIL-BOND AND INTEREST SEWER BOND _INTEREST	NO FUNCTION NEEDED	607920000 OTHER REVENUE BOND-INTERFUND OPER TRANS IN	\$450,836.00
	NO FUNCTION NEEDED	607609000 INTEREST EARNED BOND-INTEREST EARNED	\$447.38
	Expense Category Total:		\$451,283.38
	Fund Total:		\$451,283.38
608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWER DEPRECIATION	NO FUNCTION NEEDED	608920000 OTHER REVENUE DEPREC-INTERFUND TRANS IN-ORD	\$60,000.00
	NO FUNCTION NEEDED	608609000 INTEREST EARNED DEPREC-INTEREST EARNED	\$1,236.95
	Expense Category Total:		\$61,236.95
	Fund Total:		\$61,236.95

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 2

Fund Name	Expense Category	Account Title	Amount
609 WASTEWATER UTILITY-CONSTRUCTION SEWER CONS IN PROC-INTERC	NO FUNCTION NEEDED	609609000 INTEREST EARNED	\$3,250.66
	NO FUNCTION NEEDED	CONSTRUCT-INTERCEPTOR-INT EARNED 609990000 TRANSFER OF FUNDS-OTHER CONSTRUCT-OTHER SOURCE-TRANS IN	\$535,800.00
Expense Category Total:			\$539,050.66
Fund Total:			\$539,050.66
615 WASTEWATER UTILITY-OTHER #1 GEM SEWER UTILITY OPERA	NO FUNCTION NEEDED	615441000 SEWAGE FEES GEM CUSTOMER RECPTS	\$10,902.15
	NO FUNCTION NEEDED	615990000 TRANSFER OF FUNDS-OTHER GEM-OTHER INC	\$122,635.78
Expense Category Total:			\$133,537.93
Fund Total:			\$133,537.93
626 STORM WATER UTILITY-OPERATING STRMWATER UTIL OPERATIN	NO FUNCTION NEEDED	626441000 STORM WATER FEE OPR-FEES-CUSTOMER RECEIPTS	\$179,145.63
Expense Category Total:			\$179,145.63
Fund Total:			\$179,145.63
628 STORM WATER UTILITY-DEPREC/IMPROVE STRMWATER DEPRECIATION	NO FUNCTION NEEDED	628990000 TRANSFER OF FUNDS-OTHER DEPREC-OTHER FIN SOURCE-TRANS IN	\$40,685.50
Expense Category Total:			\$40,685.50
Fund Total:			\$40,685.50
Total REVENUES:			\$6,434,858.49

EXPENDITURES

601 WATER UTILITY-OPERATING WATER UTILITY OPERATING	GENERAL CATEGORIES	601100111083 SALARIES AND WAGES-EMPLOYEES WATER-GEM Hourly Employee	\$2,947.92
	GENERAL CATEGORIES	601100131000 EMPLOYEE PENSIONS AND BENEFITS WATER-EMPLOYER SHARE-FICA	\$230.08
	GENERAL CATEGORIES	601100135000 EMPLOYEE PENSIONS AND BENEFITS WATER-EMPLOYERS INSURANCE	\$1,527.29
	GENERAL CATEGORIES	601100211000 MATERIALS AND SUPPLIES WATER-SUPPLY-OFFICE	\$34.68
	GENERAL CATEGORIES	601100362011 MAINTENANCE WATER-MAINT-SEWER-CNTRT	\$1,392.31
	GENERAL CATEGORIES	601100314000 CONTRACTUAL SERVICES-ACCOUNTING	\$31,106.25
	GENERAL CATEGORIES	WATER-CONSULTANT-FINANCIAL 601100311000 CONTRACTUAL SERVICES-LEGAL	\$60,960.19

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 3

601 WATER UTILITY-OPERATING WATER UTILITY OPERATING	GENERAL CATEGORIES	WATER-CONSULTANT-LEGAL 601100315013 CONTRACTUAL SERVICES-OTHER	\$5,064.66
	GENERAL CATEGORIES	WATER CONSULTANT-MISC OTHER 601100222010 TRANSPORTATION EXPENSE	\$87.50
	GENERAL CATEGORIES	WATER-SUPPLY-MOTOR-GASOLINE 601100342000 INSURANCE-GENERAL LIABILITY	\$375.60
	GENERAL CATEGORIES	WATER-INSURANCE-LIABILITY 601100399010 MISCELLANEOUS	\$500.00
	GENERAL CATEGORIES	WATER-OTHER-FEES _PERMITS 601100590011 OTHER DISBURSEMENTS	\$1,546,437.58
	GENERAL CATEGORIES	WATER-OTHER-TRANS OUT 601100541020 OTHER DISBURSEMENTS	\$72.50
		WATER-BANK CHARGES	
	Expense Category Total:		\$1,650,736.56
	Fund Total:		\$1,650,736.56
604 WATER UTILITY-BOND AND INTEREST WATER UTILITY METER DEPOS	GENERAL CATEGORIES	604100590000 OTHER DISBURSEMENTS	\$983,011.00
	Expense Category Total:	SRF-OTHER USE-TRANS OUT	\$983,011.00
	Fund Total:		\$983,011.00
606 WASTEWATER UTILITY-OPERATING SEWER OPERATING	GENERAL CATEGORIES	606100111012 SALARIES AND WAGES-EMPLOYEES SEWER-DEPUTY CLERK TREASURER	\$14,626.14
	GENERAL CATEGORIES	606100111013 SALARIES AND WAGES-EMPLOYEES SEWER-REGULAR-CT	\$29,859.72
	GENERAL CATEGORIES	606100111023 SALARIES AND WAGES-EMPLOYEES SEWER-REGULAR ADM	\$8,424.91
	GENERAL CATEGORIES	606100111025 SALARIES AND WAGES-OFFICERS, DIRECTORS SEWER-COUNCIL/BOARDS	\$2,500.00
	GENERAL CATEGORIES	606100111011 ADMINISTRATIVE AND GENERAL SALARIES SEWER-CLERK TREASURER	\$15,375.67
	GENERAL CATEGORIES	606100111021 ADMINISTRATIVE AND GENERAL SALARIES SEWER-TOWN MANAGER	\$33,250.68
	GENERAL CATEGORIES	606100111022 ADMINISTRATIVE AND GENERAL SALARIES SEWER-PLANNER/ENGINEER	\$10,800.10
	GENERAL CATEGORIES	606100131000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYER SHARE-FICA/MED	\$8,435.80
	GENERAL CATEGORIES	606100133000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYER SHARE-PERF	\$6,654.60
	GENERAL CATEGORIES	606100134000 EMPLOYEE PENSIONS AND BENEFITS UNEMPLOYMENT COMPENSATION	\$349.81
	GENERAL CATEGORIES	606100135000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYER SHR INSURANCE	\$31,023.56
	GENERAL CATEGORIES	606100351000 PURCHASED POWER UTIL-ELEC-LIFT-PO	\$4,910.47

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 4

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER OPERATING	GENERAL CATEGORIES	606100351010 PURCHASED POWER UTIL-ELECT-BLDG-TDO	\$117,922.26
	GENERAL CATEGORIES	606100211000 MATERIALS AND SUPPLIES SUPPLY-OFFICE	\$3,376.67
	GENERAL CATEGORIES	606100312000 CONTRACTUAL SERVICES-ENGINEERING CONSULTANT-ENGINEER	\$8,651.11
	GENERAL CATEGORIES	606100314000 CONTRACTUAL SERVICES-ACCOUNTING CONSULTANT-FINANCIAL	\$7,287.50
	GENERAL CATEGORIES	606100365011 CONTRACTUAL SERVICES-ACCOUNTING MAINT CONTR-KEYSTONE	\$10,860.38
	GENERAL CATEGORIES	606100311000 CONTRACTUAL SERVICES-LEGAL CONSULTANT-LEGAL	\$30,559.50
	GENERAL CATEGORIES	606100365000 CONTRACTUAL SERVICES-MANAGEMENT FEES MAINT CONTRACT-UN WATER TDO	\$385,294.57
	GENERAL CATEGORIES	606100315013 CONTRACTUAL SERVICES-OTHER SERVICES-MISC OTHER	\$5,093.80
	GENERAL CATEGORIES	606100315012 CONTRACTUAL SERVICES-OTHER CONSULTANT-VEOLIA	\$16,472.50
	GENERAL CATEGORIES	606100322000 TRANSPORTATION EXPENSE POSTAGE	\$8,583.51
	GENERAL CATEGORIES	606100324000 TRANSPORTATION EXPENSE TELEPHONE	\$710.59
	GENERAL CATEGORIES	606100342000 INSURANCE-GENERAL LIABILITY INSURANCE-LIABILITY	\$15,048.00
	GENERAL CATEGORIES	606100325000 MISCELLANEOUS SECURITY - ENTRANCE	\$95.02
	GENERAL CATEGORIES	606100332000 MISCELLANEOUS PRINTING-LEGAL NOTICE	\$8,027.63
	GENERAL CATEGORIES	606100399010 MISCELLANEOUS OTHER-FEES AND PERMITS	\$10,703.78
	GENERAL CATEGORIES	606100355000 MISCELLANEOUS UTIL-STORM SEWER	\$1,386.48
	GENERAL CATEGORIES	606100431015 CAPITAL OUTLAY-OTHER CAPITAL-OTHER_BLDG	\$1,396.25
	GENERAL CATEGORIES	606100590000 OTHER DISBURSEMENTS OTHER USE-DEBT PRIN/INT	\$450,836.00
	GENERAL CATEGORIES	606100591000 OTHER DISBURSEMENTS OTHER-NON APPROPRIATED	\$9,926.18
	GENERAL CATEGORIES	606100590010 OTHER DISBURSEMENTS OTHER USE-DEPRECIATION	\$60,000.00

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 5

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER OPERATING	GENERAL CATEGORIES	606100590011 OTHER DISBURSEMENTS SEWER-OTHER-TRANS OUT	\$2,556,994.54
	GENERAL CATEGORIES	606100541020 OTHER DISBURSEMENTS BANK CHARGES	\$22.00
	Expense Category Total:		\$3,875,459.73
	Fund Total:		\$3,875,459.73
607 WASTEWATER UTIL-BOND AND INTEREST SEWER BOND _INTEREST	GENERAL CATEGORIES	607100382000 INTEREST PAID ON BONDS AND LOANS DEBT SERVICE- ST INTEREST EXPENSE	\$196,500.00
	GENERAL CATEGORIES	607100381000 DEBT SERVICE OF PRINCIPAL DEBT SERVICE-PRINCIPAL	\$295,000.00
	GENERAL CATEGORIES	607100383000 OTHER DISBURSEMENTS DEBT SERVICE-AGENT FEES	\$350.00
	GENERAL CATEGORIES	607100541020 OTHER DISBURSEMENTS BANK CHARGES	\$49.62
	Expense Category Total:		\$491,899.62
	Fund Total:		\$491,899.62
608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWER DEPRECIATION	GENERAL CATEGORIES	608100314000 CONTRACTUAL SERVICES-ACCOUNTING SEWER-CONSULTANT-FINANCIAL	\$10,345.00
	GENERAL CATEGORIES	608100590010 TRANSFER OF FUNDS-OTHER SEWER OTHER	\$122,614.98
	GENERAL CATEGORIES	608100421011 CONSTRUCTION CAP-INFRA-SEWER	\$30,730.00
	GENERAL CATEGORIES	608100441000 CONSTRUCTION CAPITAL-IMPROV UNITED WATER	\$50,000.04
	GENERAL CATEGORIES	608100590000 OTHER DISBURSEMENTS SEWER - OTHER-TRANS OUT	\$608,755.80
	Expense Category Total:		\$822,445.82
	Fund Total:		\$822,445.82
609 WASTEWATER UTILITY-CONSTRUCTION SEWER CONS IN PROC-INTERC	GENERAL CATEGORIES	609100590011 TRANSFER OF FUNDS-OTHER SEWER-OTHER-TRANS OUT	\$535,800.00
	GENERAL CATEGORIES	609100490013 CONSTRUCTION IN PROGRESS-LIFT STATIONS	\$48.31
	GENERAL CATEGORIES	609100490000 CAPITAL OUTLAY-OTHER IN PROG-OTH CAP/EASEMENTS	\$45,742.77
	GENERAL CATEGORIES	609100541020 OTHER DISBURSEMENTS BANK CHARGES	\$102.40
	Expense Category Total:		\$581,693.48
	Fund Total:		\$581,693.48

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
615 WASTEWATER UTILITY-OTHER #1 GEM SEWER UTILITY OPERA	GENERAL CATEGORIES	615100111083 SALARIES AND WAGES-EMPLOYEES GEM-HOURLY EMPLOYEES	\$5,144.51
	GENERAL CATEGORIES	615100131000 EMPLOYEE PENSIONS AND BENEFITS GEM FICA	\$398.16
	GENERAL CATEGORIES	615100135000 EMPLOYEE PENSIONS AND BENEFITS GEM-INSURANCE	\$2,288.45
	GENERAL CATEGORIES	615100368000 SLUDGE REMOVAL EXPENSE GEM-SLUDGE REMOVAL	\$8,829.91
	GENERAL CATEGORIES	615100351010 PURCHASED POWER GEM-ELECTRICITY	\$1,045.07
	GENERAL CATEGORIES	615100211000 MATERIALS AND SUPPLIES GEM-OFFICE SUPPLIES	\$35.78
	GENERAL CATEGORIES	615100361000 MAINTENANCE GEM-BLDG MAINTENANCE	\$301.43
	GENERAL CATEGORIES	615100362000 MAINTENANCE GEM-EQUIPMENT MAINT	\$1,755.25
	GENERAL CATEGORIES	615100365011 CONTRACTUAL SERVICES-ACCOUNTING GEM MAINTENANCE CONTRACTS	\$139.40
	GENERAL CATEGORIES	615100314000 CONTRACTUAL SERVICES-ACCOUNTING GEM-CONSULT-FINANCIAL	\$31,106.25
	GENERAL CATEGORIES	615100311000 CONTRACTUAL SERVICES-LEGAL GEM-CONSULT-LEGAL	\$60,894.18
	GENERAL CATEGORIES	615100315013 CONTRACTUAL SERVICES-OTHER GEM-CONSULT-OTHER	\$9,462.13
	GENERAL CATEGORIES	615100222010 TRANSPORTATION EXPENSE GEM-GASOLINE	\$171.86
	GENERAL CATEGORIES	615100342000 INSURANCE-GENERAL LIABILITY GEM-INS-LIABILITY	\$563.40
	GENERAL CATEGORIES	615100399010 MISCELLANEOUS GEM-FEES _ PERMITS	\$500.00
			\$122,635.78
			\$122,635.78
626 STORM WATER UTILITY-OPERATING STRMWATER UTIL OPERATIN	GENERAL CATEGORIES	626100111013 SALARIES AND WAGES-EMPLOYEES REGULAR	\$3,036.56
	GENERAL CATEGORIES	626100111016 SALARIES AND WAGES-EMPLOYEES OVERTIME	\$155.25
	GENERAL CATEGORIES	626100111023 SALARIES AND WAGES-EMPLOYEES STORM-REGULAR	\$936.09
	GENERAL CATEGORIES	626100111033 SALARIES AND WAGES-EMPLOYEES STORM-REGULAR	\$1,546.69
	GENERAL CATEGORIES	626100111034 SALARIES AND	\$939.69

Expense Category Total:

Fund Total:

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010PAGE: 7

626 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	WAGES-EMPLOYEES STORM-TEMPORARY	
STRMWATER UTIL OPERATIN		626100111025 SALARIES AND WAGES-OFFICERS,	\$2,500.00
	GENERAL CATEGORIES	DIRECTORS COUNCIL/BOARDS/COMMISSIONS	
		626100111021 ADMINISTRATIVE AND GENERAL	\$3,866.45
	GENERAL CATEGORIES	SALARIES STORM-TOWN MANAGER	
		626100111022 ADMINISTRATIVE AND GENERAL	\$1,199.90
	GENERAL CATEGORIES	SALARIES STORM-PLANNER	
		626100111031 ADMINISTRATIVE AND GENERAL	\$4,808.16
	GENERAL CATEGORIES	SALARIES STORM-SUPERINTENDENT	
		626100111032 ADMINISTRATIVE AND GENERAL	\$3,280.85
	GENERAL CATEGORIES	SALARIES STORM-MAINT TECH	
		626100131000 EMPLOYEE PENSIONS AND	\$1,725.46
	GENERAL CATEGORIES	BENEFITS EMPLOYER SHARE-FICA	
		626100133000 EMPLOYEE PENSIONS AND	\$892.93
	GENERAL CATEGORIES	BENEFITS EMPLOYER SHARE-PERF	
		626100134000 EMPLOYEE PENSIONS AND	\$77.32
	GENERAL CATEGORIES	BENEFITS UNEMPLOYMENT COMPENSATION	
		626100135000 EMPLOYEE PENSIONS AND	\$5,708.47
	GENERAL CATEGORIES	BENEFITS EMPLOYERS INSURANCE-HLTH	
		626100211000 MATERIALS AND SUPPLIES	\$582.38
	GENERAL CATEGORIES	SUPPLY-OFFICE	
		626100312000 CONTRACTUAL	\$14,490.15
	GENERAL CATEGORIES	SERVICES-ENGINEERING	
		CONSULTANT-ENGINEER	
		626100365011 CONTRACTUAL	\$2,755.94
	GENERAL CATEGORIES	SERVICES-ACCOUNTING MAINTENANCE	
		CONTR-KEYSTONE	
		626100311000 CONTRACTUAL SERVICES-LEGAL	\$4,435.50
	GENERAL CATEGORIES	CONSULTANT-LEGAL	
		626100322000 TRANSPORTATION EXPENSE	\$800.00
	GENERAL CATEGORIES	POSTAGE	
		626100324000 TRANSPORTATION EXPENSE	\$710.59
	GENERAL CATEGORIES	TELEPHONE	
		626100375000 RENTAL OF EQUIPMENT	\$811.28
	GENERAL CATEGORIES	RENTALS-EQUIPMENT	
		626100315013 MISCELLANEOUS SERVICES-MISC	\$57.92
	GENERAL CATEGORIES	OTHER	
		626100325000 MISCELLANEOUS SECURITY OR	\$17.64
	GENERAL CATEGORIES	MISC OTHER CHRG	
		626100332000 MISCELLANEOUS PRINTING-LEGAL	\$219.11
	GENERAL CATEGORIES	NOTICES	
		626100591000 TRANSFER OF FUNDS-OTHER	\$40,706.30
	GENERAL CATEGORIES	OTHER-NON APPROPRIATED	
Expense Category Total:			\$96,260.63
Fund Total:			\$96,260.63

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLAND
COUNTY: MARION COUNTY

ID: 49-3-762

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

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Fund Name	Expense Category	Account Title	Amount
628 STORM WATER UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES	628100441000 CAPITAL OUTLAY-OTHER	\$40,685.50
STRMWATER DEPRECIATION		CAPITAL-IMPROV OTHER THAN BLDG	
Expense Category Total:			\$40,685.50
Fund Total:			\$40,685.50
Total EXPENDITURES:			\$8,664,828.12

PART 5 - CASH AND INVESTMENTS FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
							\$0.00
Total Cash and Investments:							\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLAND
COUNTY: MARION COUNTY

ID: 49-3-762

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

FIRE PROTECTION	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
TOTAL PAID TO STATE GOVERNMENTS		\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLAND

ID: 49-3-762

COUNTY: MARION COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLAND

ID: 49-3-762

COUNTY: MARION COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: MARION COUNTY
UNIT NAME: TOWN OF CUMBERLAND

ID: 49-3-762

PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CUMBERLAND

ID: 49-3-762

COUNTY: MARION COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
							\$0.00